IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE V.GIRI

MONDAY, THE 24TH DECEMBER 2007 / 3RD POUSHA 1929

WP(C).No. 38209 of 2007(W)

PETITIONER:

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1. PREMIER GATES & GRILLS,
   T.C.21-115 AATHIRA BUSINESS COMPLEX,
   N.H.47, BYE PASS ROAD, NADATHARA,THRISSUR,
   REPRESENTED BY ITS MANAGER K.G. MANIKANDAN.

2. SRI.K.BALAKRISHNAN,
   PROPRIETOR,PRIME CAST,
   AKM BUILDING, OPP.OMRA) TVS SHOWROOM,
   VADAKKEVILA P.O.,PALLIMUKKU,KOLLAM.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER,
   SPECIAL CIRCLE,
   COMMERCIAL TAXES,THRISSUR,
   PIN-680 003.

2. THE ASSISTANT COMMISSIONER,
   SPECIAL CIRCLE,COMMERCIAL TAXES,
   KOLLAM,
   PIN-691 013,

3. THE INTELLIGENCE INSPECTOR,
   SQUAD NO.VI,COMMERCIAL TAXES,
   PALLAKKAD.

4. THE INSPECTING ASSISTANT COMMISSIONER
   (INTELLIGENCE), COMMERCIAL TAXES,
   PALAKKAD.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V. GIRI, J.

W.P.(C) No.38209 of 2007

Dated this the 24th day of December, 2007

J U D G M E N T

Petitioners are dealers registered under the Kerala Value Added Tax Act and the Central Sales Tax Act. According to them, they are engaged in the trade of rough iron castings. A consignment purchased from M/s.Sri.Siva Sakthi Castings in Coimbatore by the petitioners was detained under Exts.P1 and P2 notices. The allegation seems to be one of under valuation. Vehicles and the goods are detained by the third respondent at Palakkad.

2. After having heard the learned counsel for the petitioners and the learned Government Pleader and taking note of Ext.P5 judgment of this court, this writ petition is disposed of directing the third respondent to release the vehicle along with the goods detained under Exts.P1 and P2 to the petitioners on them executing separate bonds without sureties for the sums mentioned in Exts.P1 and P2. It is made clear that adjudications contemplated in Exts.P1 and P2 should be completed within a period of three months from the date of receipt of a copy of this judgment.

(V.GIRI, JUDGE)

jsr